Clearance of audit objections, Suspense balances and Inspection reports including rejoinders etc.

OFFICIAL MEMORANDUM

No. FD 38 SCR 68, BANGALORE, DATED THE 30TH DECEMBER 1968.

The Accountant General in his letter of 9th December 1968 has brought to the notice of Government that the overall general condition of the working of the Divisions continues to be unsatisfactory during the years 1967–68. Special reference is invited to the following types of irregularities.

(i) Delay in receipt of accounts.

(ii) Clearance of balances under Suspense and Remittance Heads not satisfactory.

(iii) Heavy Cash balances lying with the Divisional officers.

(iv) Non-verification of the physical balances of stock.

(v) Cases where Reserve limit of Stock has not been sanctioned in the Divisions.

(vi) Cases of excesses over sanctioned Reserve limit of Stock.

(vii) Records not produced during Inspection.

(viii) Arrears in the Divisions in the maintenance and upkeep of certain initial records.

2. From the consolidated statements furnished by the Superintending Engineers to Finance Department every month, it is observed that though some progress is achieved in respect of audit objections and C.S.S. accounts during 1968, the amounts still outstanding are very heavy and need immediate attention for their clearance. The progress of clearance in respect of other items is not at all satisfactory. The items pertaining to old periods as far back as 1960 is still continued without achieving any tangible progress in this respect. In this regard Government wish to bring to the notice of P. W. D. officers the critical remarks made by public Accounts Committee and on the floor of the Legislature with regard to inflated values of these objections and the need to take prompt action to clear them very early. The Accountant General has also further added that heavy outstandings are observed under the head "Misc. P. W. Advances" in several P. W. Divisions and in a number of these cases, even year-wise analysis is not available. If timely action is not taken to clear the outstandings, the amounts may become irrecoverable due to efflux of time. Therefore the need to clear the outstandings promptly complete in all respects is again stressed.

3. In the above circumstances, Government will have no other alternative than to take serious view on the defaulting officers who fail to show appreciable clearance under all the categories of items of clearance by the end of *March 1969.*

4. With a view to know the exact position of clearance secured with regard to old items and new items, the Executive Engineers and Superintending Engineers are requested to submit their monthly statements and consolidated statements showing clearances secured in the following form, in future, under all the categories of items of audit objections to: *The Special Officer and* Ex-Officio *Deputy Secretary to Government, Finance Department, by the 15th and 25th of each month respectively* as already directed in O. M. No. FD 13 SCR 68 dated 24th April 1968 for information of Government. These reports should be accompanied by Clearance Certificates issued by Accountant General. The Accountant General

has also agreed to issue clearance certificates to the respective divisions immedia tely on submissi on of the relevant information required by him.

STATEMENT showing the progress of clearance secured during the month of———————under : Consolidated Stt.

(i) Misc. Audit objections. (*i.e.*, Want of vouchers ; want of agreement bonds ; want of sanction to special charges ; want of sanction to Reserve Limit of Stock ; over-payments and short recoveries and other items) ;

(ii) C.S.S. accounts ;

(iii) Inspection Reports including Rejoinders ;

(iv) Audit Notes including Rejoinders ;

(v) Misc. P.W. Advances ;

(vi) Purchases ;

Opening Balance				Clearance during the month			
No. of old items upto 1966-67	Amount	No of items after 1 67-68	Amount	No. of old items (*i. e.* col. 1)	Amount	No. of new items (*i. e.*) col 3)	Amount :
1	2	3	4	5	6	7	8

Total No. of items cleared				Closing balance				Remarks :
No of old items	Amount	No. of new items	Amount	No. of old items upto 1966-67	Amount	No. of new items after 1967-68	Amount	Whether eclarance is accepted by A.G. etc.
9	10	11	12	13	14	15	16	17

Note.—1. The opening balance should always tally with the closing balance when total number of items cleared is added to it ;

2. All the items sholud be totalled and the Grand Total should be indicated.

3. When clearance is secured in respect of defunct divisions transferred to other divisions, the same should be indicated in the remarks column.

5. As already indicated in O. M. No. FD 13 SCR 68 dated 24th April 1968, for purpose of submission of the monthly reports to the Superintending Engineers, the Executive Engineers/P.As. and Accounts Superintendents will be held responsible to ensure that these statements are invariably furnished to the concerned Superintending Engineers within the prescribed time. As regards the submission of the consolidated report by the Superintending Engineers to the Special Officer and *Ex-officio* Deputy Secretary to Government, Finance Department, by the 25th of each month, the Registrar and Personal Assistants of their Office will be held responsible.

6. It is further observed by Government that the amounts under C. S. S. accounts are not cleared immediately after the receipt of information from the concerned divisions as per instructions issued in G. O. No. FD 27 BAP 64 of 24th March 1965. If the Divisional Officers fail to clear such amounts outstanding

under C. S. S. accounts within a period of 3 monts Government will be constrained to issue instructions to the concerned Treasury Officers not to honour the salary bills of such Executive Engineers and their Stores Superintendents etc., as the delay in clearance of such amounts has been very seriously viewed by the Accountant General and the Public Accounts Committee. The Superintending Engineers are therefore requested to make this very clear during their meetings with the Executive Engineers so as to enable them to take suitable action for clearance of such items.

7. The above instructions may please be strictly complied with in future.

By Order and in the name of the Governor of Mysore,

P. V. REVADI,

Spl. Officer and Ex-officio *Deputy Secretary to Government,*
312 *Finance Department.*

REVENUE SECRETARIAT

Reviews the Administration Report on the working of the Revenue Department during the year 1964-1965.

READ—

1. Letter No. 1768/Rev/ADM/65-66, dated the 3rd May, 1966, from the Divisional Commissioner, Gulbarga Division, Gulbarga.
2. Letter No. Act. 1. Adm. 5/65-66. dated the 26th August, 1966, from the Divisional Commissioner, Bangalore Division, Bangalore.
3. Letter No. RB/Rev. PRB. 1., dated 14th October, 1966, from the Divisional Commissioner, Belgaum Division, Belgaum.
4. Correspondence ending with letter No. MSC. 612. C. 67/68, dated 1st April, 1968 from the Divisional Commissioner, Mysore Division, Mysore.

ORDER No. RD 26 ELR 1966, DATED BANGALORE, THE 9TH DECEMBER 1968.

The Administration Report on the working of the Revenue Department, during the year 1964-1965 is recorded.

I-GULBARGA DIVISION

2. *Charge of the Division*:—The Division was under the charge of the following Officers as Divisional Commissioners during the year under report :—

1. Sri M. S. Swaminathan, I. A. S., from 1st April, 1964, to 2nd May, 1964.
2. Sri G. Aswathanarayana from 3rd May, 1964 to 6th May, 1964 (Additional Charge)
3. Sri G. V. K. Rao, I. A. S, from 7th May, 1964 till the end of the year.

3. *Rainfall and Seasonal conditions*:—The average rainfall in several districts of the division during the year under Report was as follows :—

	During 1963-1964.	*During* 1964-1965.
Gulbarga	920 M. M.	854 M. M.
Raichur	659 M. M.	880-15 M. M.
Bidar	1054 M. M.	722-76 M. M.